

LeGrand Smith Scholarship. This honor is also a testament to the parents, teachers, and others whose personal interest, strong support and active participation contributed to his success. To this remarkable young man, I extend my most heartfelt good wishes for all his future endeavors.

RECOGNIZING DR. PATRICK DOYLE

HON. BART GORDON

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 7, 1998

Mr. GORDON. Mr. Speaker, I rise today to recognize the tremendous contributions Dr. Patrick Doyle has made to Middle Tennessee State University (MTSU), his community and our environment.

In 1972, as faculty advisor to the MTSU Biology Club, Dr. Doyle instituted a recycling program on the school's campus. To date, the program has been responsible for the recycling of 9.2 million pounds of newspaper, one million pounds of office paper and 176,000 pounds of aluminum cans. Students recycling on campus and individuals and businesses in Murfreesboro have contributed to Dr. Doyle's recycling efforts.

My Murfreesboro district office staff and I are very grateful to Dr. Doyle and the biology students who collect our cans, newspaper and office paper for the recycling program. I am sure the students who have received scholarships, as a result of this program, are grateful as well. Over the past 20 years, funds totalling \$400,000 have been used to assist over 200 students through the more than 20 scholarships generated by the recycling program.

Dr. Doyle has also taught an environmental problems course since the 1970s. One day, back in 1978, a fledgling Congressman visited Dr. Doyle's class. The students bombarded the freshman legislator with questions. He was genuinely concerned with the issues they raised. He told the students he would study the issues and get back with them. True to his word, he researched the students' questions and sent them a letter. Now, Vice President AL GORE is internationally known for his knowledge on environmental issues.

Dr. Doyle is known for more than his environmental achievements. He has distinguished himself on the racquetball court, as well as introducing this Member of Congress to his first semester of college.

I would like to congratulate Dr. Doyle on receiving the Lifetime Achievement Award from the Tennessee Department of Environment and Conservation.

Dr. Doyle, Thank you for the contributions you have made to Middle Tennessee State University and the Murfreesboro community.

A TRIBUTE TO OUR GOLD STAR MOTHERS

HON. JON D. FOX

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 7, 1998

Mr. FOX of Pennsylvania. Mr. Speaker, I rise today to pay tribute to our Gold Star Mothers, who have suffered the terrible losses

of their sons and daughters for the defense of our nation.

We must offer the gratefulness of this Nation to the mothers who have made the greatest of all sacrifices to our country, their children.

The plight of the Gold Star Mothers is being remembered in Philadelphia in a production entitled "Reflections—Going Home" in which students from the Thomas Edison High School are participating. The Play was written, produced and directed by one of my constituents, Vietnam Veteran Frank "Bud" Kowalewski. I commend his tireless work in offering our young people the opportunity to honor lost lives, and teaching them the nature of valor and patriotism. The play strives to educate the nation on the sacrifices made by Gold Star Mothers. I congratulate the cast on their achievements in reminding us all the true reason we celebrate Memorial Day in America.

God bless the Gold Star Mothers. We humbly offer our tears, humility and gratitude as a nation.

We pray there will be no more lives unnecessarily lost and no more tears. God love and protect all of our brave soldiers in this great Nation.

40TH ANNIVERSARY OF THE SOUTHEASTERN COLORADO WATER CONSERVANCY DISTRICT

HON. BOB SCHAFFER

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 7, 1998

Mr. SCHAFFER of Colorado. Mr. Speaker, I rise today to recognize the 40th Anniversary of the Southeastern Colorado Water Conservancy District and to share with you a brief history of water development in Colorado's Arkansas River Valley.

In 1859, discovery of gold in Colorado brought many settlers to the Arkansas River Valley, but few were successful in their search for wealth. More and more gold seekers turned to farming to provide for themselves and their families. As permanent settlements were established, farmers discovered normal rainfall was inadequate for agriculture. The era of irrigation had begun.

Early irrigation in the valley depended on available stream runoff from the Arkansas River and its tributaries. As irrigation farming increased, a demand developed for late-season water which could not be supplied by unregulated streamflow. Storage reservoirs were needed. As a result, farmer-owned irrigation companies were formed between 1890 and 1910. These companies constructed several storage reservoirs having a total storage capacity of nearly 600,000 acre-feet. In addition, they received water from transmountain diversion systems originally importing only a few thousand acre-feet annually.

After years of drought and hardship, and numerous discussions among the residents of the Arkansas Valley, the plan to form a water conservancy district was put forward. Early leaders of water development Harold Christy, Charlie Boustead and Charlie Beise, visited numerous meetings of canal companies to explain the needs and usefulness of a district with taxing power. Petitions to create such a district were then circulated throughout the community.

On May 13, 1958, the Southeastern Colorado Water Conservancy District was formed. At that time, the District Board of Directors were named and included Charles Irwin, Frank Dille, Selby Yount, Wayne Bennett, Herbert Schroeder, Frank Milenski, Elmer Martin, James Shoun, James Wagner, Kenneth Shaw, Sid Nichols, Roy Cooper, David Ciruli, Harold Christy and William Bauserman.

Just four years later, the Fryingpan-Arkansas Project, a plan to divert additional flows from the western slope, gained approval. On August 16, 1962, President John F. Kennedy traveled to Pueblo, Colorado to sign Public Law 87-590 authorizing the project. At that time he stated, "There is no more valuable lesson for a President . . . than to come to a river and see what grows next to it and come to this city * * * this platform, and know how vitally important water is."

Water is indeed a necessity to the people of the Arkansas River Valley. The Southeastern Colorado Water Conservancy District for the last forty years has been the driving force behind proper water management within the valley and it is for that reason that I honor them today.

CONGRATULATIONS TO PRESIDENT LEE TENG-HUI OF THE REPUBLIC OF CHINA

HON. EDDIE BERNICE JOHNSON

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 7, 1998

Ms. EDDIE BERNICE JOHNSON of Texas. Mr. Speaker, President Lee Teng-hui and Vice President Lein Chan of the Republic of China (Taiwan) will be celebrating their first anniversary in office on May 20, 1998. They have done an excellent job leading their country.

Everything about Taiwan is forward looking. It has successfully weathered the current Asian financial crisis. In the last year, President Lee and Vice President Lien have maintained a steady economic growth, expanded substantive relations with a number of countries and sought a continuing dialogue with mainland China.

On the eve of their second anniversary in office, I join my colleagues in wishing President Lee and Vice President Lien continuing success in leading their country.

BRIGANTINE ELEMENTARY SCHOOL NAMED KINDNESS SCHOOL IN NEW JERSEY

HON. FRANK A. LoBIONDO

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 7, 1998

Mr. LoBIONDO. Mr. Speaker, in a time when the evening news is characterized by conflict and turmoil, it is nice to come across the story of Brigantine Elementary School. Last year, Brigantine Elementary was named the kindest school in my home state of New Jersey. The school received the award after students were urged to perform acts of kindness every day during the month of October. The students responded by performing 50,000 good deeds. Some of these acts included helping parents or calling a sick relative.

The month of May is Kindness Awareness Month in New Jersey. During this month, Brigantine Elementary's kindness program will be promoted as a model for other schools in the state. Brigantine Elementary's success is easily replicated. Their kindness program was developed as a means to reinforce basic values in their students. Administrator, teachers, and parents worked cooperatively to develop the kindness program to support a mission of developing good citizenship qualities in a rich multi cultural setting. Working on a "Kindness is Contagious" theme, the school set goals for each student, had students record their progress and encouraged parents to participate with their children.

The work of these students profoundly demonstrates that each individual can make a difference. They have proven that kindness is indeed contagious as other schools in the state embrace the model of their program. I want to commend the work of the students, staff and parents at Brigantine Elementary. I am proud of the dedication they have shown to make their community a better place.

SPECIAL TRIBUTE HONORING
RANDY VANWAGEN, LEGRAND
SMITH SCHOLARSHIP WINNER

HON. NICK SMITH

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 7, 1998

Mr. SMITH of Michigan. Mr. Speaker, it is with great respect for the outstanding record of excellence he has compiled in academics, leadership and community service, that I am proud to salute Randy VanWagen, winner of the 1998 LeGrand Smith Scholarship. This award is made to young adults who have demonstrated that they are truly committed to playing important roles in our Nation's future.

As a winner of the LeGrand Smith Scholarship, Randy is being honored for demonstrating that same generosity of spirit, intelligence, responsible citizenship, and capacity for human service that distinguished the late LeGrand Smith of Somerset, Michigan.

Randy VanWagen is an exceptional student at Columbia Central High School and possesses an impressive high school record. He has been involved with the National Honor Society. Randy is also involved with the Student Council, the English Essay and Social Sciences Academic Teams, and is the founder and president of the Varsity Club. He is a member of the varsity Football, Wrestling, and Track teams. Outside of school Randy has been involved in volunteer work and computer graphics.

In special tribute, therefore, I am proud to join with his many admirers in extending my highest praise and congratulations to Randy VanWagen for his selection as a winner of a LeGrand Smith Scholarship. This honor is also a testament to the parents, teachers, and others whose personal interest, strong support and active participation contributed to his success. To this remarkable young man, I extend my most heartfelt good wishes for all his future endeavors.

DRUG INTERDICTION

HON. PHILIP M. CRANE

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 7, 1998

Mr. CRANE. Mr. Speaker, I am proud to add another line of defense in our Nation's war against drugs by introducing legislation today to strengthen drug interdiction efforts by the U.S. Customs Service. As my colleagues know, drug use, particularly among teenagers, is widespread and skyrocketing. A critical prong in Congress' attack on illicit drug use is stopping the flow of drugs across our nation's borders before they fall into the hands of our children.

As the Federal agency responsible for protecting the nation's borders, the U.S. Customs Service is our front line in fighting the war on drugs. Customs seized nearly 1 million pounds of illegal drugs last year, more than all other Federal agencies combined. In 1997 alone, over 118 million automobiles, 9.3 million trucks, 321,000 railcars and 4.5 million sea containers entered the United States creating an enormous window of opportunity for drug smugglers and a massive drug enforcement dilemma for Customs.

To provide Customs with the necessary resources to police our borders, my legislation authorizes a significant increase in the number of inspectors and narcotics detection equipment along the U.S. borders with Mexico and Canada, as well as providing additional personnel and equipment at Florida and Gulf Coast Seaports and major metropolitan drug distribution centers such as Chicago, New York, Miami and Los Angeles. The war on drugs is winnable, but it can't be fought with words alone. My anti-drug smuggling bill supplies Customs with the necessary arsenal to defeat the ugly scourge that is casting a dark shadow over our nation.

THE TECHNICAL WORKERS
FAIRNESS ACT OF 1998

HON. JUANITA MILLENDER-McDONALD

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 7, 1998

Ms. MILLENDER-McDONALD. Mr. Speaker, I rise today to introduce the Technical Workers Fairness Act of 1998. This bill, and its companion bill, S. 1924 offered by Sens. Connie Mack (R-FL) and John Kerry (D-MA), would repeal Section 1706 of the 1986 Tax Reform Act in order to provide the necessary tax relief for the technical services industry.

Since the passage of the 1986 Tax Reform Act, Section 1706 added a new subsection (d) to Section 530 of the Revenue Act of 1978. For those businesses classified as "technical services firms," Section 1706 removed the Section 530 employment tax safe havens that otherwise apply to all other types of businesses that use the services of independent contractors. These Section 530 safe havens were enacted by Congress in 1978 to protect business taxpayers, especially small businesses, from arbitrary IRS decisions interpreting the common law employment test in employment tax audits.

Yet Section 1706 singles out one group of taxpayers. As a result of Section 1706, tech-

nical services firms must prove to the IRS that their hired workers meet the qualifications as independent contractors under the centuries-old common law employment test. Even if the firm can prove that the employment of the independent contractor is consistent with industry practice or a relevant court ruling, all of which constitutes a "safe haven" under Section 530—none of these factors are relevant because of the enactment of Section 1706.

The harm caused to the technical services industry and its employees is real. There is no rationale as to why a business could be severely penalized by the IRS and forced to pay employment taxes despite the fact that the contractors have already paid these same taxes in full. Unfortunately, some IRS auditors have used Section 1706 to claim that even incorporated independent contractors are not legitimate. Faced with the obstacle of meeting the requirements of the common law employment test to prove a worker's status to the IRS, many technical services firms will simply refuse to hire any independent contractors in order to avoid tempting an IRS audit.

In 1991, the Treasury Department issued a 100-page study of Section 1706, as required by Congress. The Study found that tax compliance is actually better-than-average among technical services workers compared to other contractors in other industries. In addition, Section 1706 is the only occasion since the enactment of Section 530 that Congress has ever cut back on the safe haven protections in Section 530. Furthermore, in 1996, Congress expanded the Section 530 protection and shifted the burden from the taxpayer to the IRS.

In light of the unfairness of Section 1706, I believe it is time to move for its repeal so that technical services firms will be allowed to compete on a level playing field. As the Ranking Member of the Tax, Finance and Exports subcommittee, I am pleased to take these steps to remove this discriminatory provision.

THE AMERICAN ECONOMY
PROTECTION ACT

HON. JOE KNOLLENBERG

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 7, 1998

Mr. KNOLLENBERG. Mr. Speaker, today I joined my colleagues, JOANNE EMERSON and RON KLING, to introduce a bill to protect the economy of the United States. Specifically, this bill will prohibit the use of federal funds for any implementation of the Kyoto Protocol to the United Nations Framework Convention on Climate Change until Senate ratification. This bill is companion language to Senator ASHCROFT's bill S. 2019.

The Kyoto Protocol requires the United States to reduce its greenhouse gas emissions to seven percent below 1990 levels by 2008–2012. Other industrialized nations must meet a similarly strict timetable. Meanwhile, the Kyoto Protocol exempts 132 developing nations, including China, India, Brazil, and Mexico, from any greenhouse gas reduction, even though these four nations alone are expected to emit half of the world's greenhouse gases by the year 2050. This creates a two-tiered environmental obligation, forcing the entire burden to reduce greenhouse emissions on industrialized nations while turning the developing world into a pollution enterprise zone.